IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 19TH DECEMBER 2007 / 28TH AGRAHAYANA 1929

WP(C).No. 13091 of 2004(H)

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PETITIONER:

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1. SULFEEKAR ALI, MUBARAK MANZIL,
   P.O.PUNNAD, IRITTY, KANNUR.

2. C.K.RASHEED, DEW DROP, EMILY,
   P.O.KALPETTA.

3. C.K.AHMED, DEW DROP, EMILY, P.O.KALPETTA

BY ADV. SRI.P.RAMAKRISHNAN

RESPONDENTS:

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1. THE SALES TAX OFFICER, KALPETTA.

2. THE DEPUTY TAHSILDAR, REVENUE RECOVERY
   VYTHIRI.

3. C.N.HASHIM, SHEMMAR, EMILY ROAD,
   KALPETTA, WAYANAD.

4. C.K.HAROOS, AMINAS, THALASSERY.

BY ADV. SRI.K.VINOD CHANDRAN
SHRI.K.P.PRADEEP, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 19/12/2007, THE COURT ON 19/12/2007 DELIVERED THE FOLLOWING:

**APPENDIX**

PETITIONER'S EXHIBITS

P1 : COPY OF PARTNERSHIP DEED DATED 22/04/2000 DRAWN OUT BY THE PETITIONERS AND RESPONDENTS 3 & 4.

P2 : COPY OF REVENUE RECOVERY NOTICE DATED 27/12/2004 ISSUED BY 2ND RESPONDENT AGAINST 1ST PETITIONER.

P3 : COPY OF REVENUE RECOVERY NOTICE DATED 27/12/2004 ISSUED BY 2ND RESPONDENT AGAINST PETITIONRES 2 AND 3.

// TRUE COPY //

PA TO JUDGE.

jg

**C.N.RAMACHANDRAN NAIR, J.**

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**WP(C) No. 13091 of 2004**

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**Dated, this the 19th day of December, 2007**

**J U D G M E N T**

Petitioners, who are admittedly partners of defaulted firm, are liable to be proceeded against for recovery along with other partners because partners are jointly and severally liable for payment of arrears of sales tax as provided under Sec.21 of the KGST Act. Even though petitioners were given an opportunity to furnish details of assets of the firm and other partners, so far, they have not furnished the same. However, petitioners are granted another three weeks' time from today for furnishing the details of assets of the other partners, namely respondents 3 and 4, for the 2nd respondent to proceed for recovery. If details of assets are not furnished within three weeks from today, 2nd respondent will proceed for recovery against the petitioners, as they are admittedly partners. If details of assets of other partners are furnished recovery will be effected from all partners in proportion to the share as shown in partnership deed.

This writ petition is disposed of as above.

**(C.N.RAMACHANDRAN NAIR, JUDGE)**

jg